

**Certificate of Exemption**

covering purchases of certain farm equipment to be used  
exclusively for commercial agricultural purposes, and, therefore,  
entitled to the partial sales tax exemption provided by Louisiana Revised Statute 47:305.25

Date of sale \_\_\_\_\_

Invoice Number \_\_\_\_\_

This certifies that I will use the \_\_\_\_\_ ,  
Describe property

which is among the classes of property listed in R.S. 47:305.25 of the sales tax law, for commercial agricultural purposes in the production and harvesting of food and fiber. The first \$50,000 of the sales price of each unit of this property is, therefore, exempt from the sales or use tax. The tax is payable on the portion of the sales price or cost price of each unit in excess of \$50,000.

I agree that if this exemption is claimed in error, I assume full responsibility and full liability for the tax and any additional interest and penalties as provided for by the Louisiana statutes.

Name of purchaser \_\_\_\_\_

Address \_\_\_\_\_

City, State, ZIP

Signature of purchaser or authorized agent \_\_\_\_\_

Covered by this exemption is the first \$50,000 of the sales price of each unit of rubber tired or rubber tracked farm tractors, cane harvesters, cane loaders, cotton pickers, combines, haybalers, similar commercial farm implements, and attachments to such implements, including sprayers, clippers, cultivators, discs, plows, and spreaders; and irrigation wells, drives, motors, and equipment. The parts used in the repair or modification of any of the above are not eligible for exemption.